



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 20th February 2025 and is hereby published for general information:—

ACT No. 9 of 2025.

An act to provide for the levy and collection of tax on mineral bearing land and the matters connected therewith or incidental thereto.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows: —

1. (1) This Act may be called the Tamil Nadu Mineral Bearing Land Tax Act, 2024. Short title, extent and commencement.
 - (2) It shall extend to the whole of the State of Tamil Nadu.
 - (3) It shall come into force on such date as the Government may, by notification, appoint.
2. In this Act, unless the context otherwise requires, — Definitions.
 - (a) “appellate authority” means the appellate authority appointed under sub-section (1) of section 6;
 - (b) “despatch” means despatch of any mineral from the mineral bearing land by the holder;
 - (c) “Government” means the State Government;
 - (d) “holder” means the holder of composite licence or exploration licence or prospecting licence or mining lease or quarrying lease or any other mineral concession granted in respect of mineral bearing land;

(e) "mineral" means any mineral specified in the Schedule;

(f) "mineral bearing land" means any land which bears any mineral and in respect of which composite licence or exploration licence or prospecting licence or mining lease or quarrying lease or any other mineral concession, as the case may be, has been granted or deemed to have been granted under the Mines and Minerals (Development and Regulation) Act, 1957, the Oilfields (Regulation and Development) Act, 1948 or the rules made thereunder;

Central Act 67 of 1957.

Central Act 53 of 1948.

(g) "notified authority" means an authority notified under sub-section (1) of section 4;

(h) "prescribed" means prescribed by the rules made under this Act;

(i) "Schedule" means the Schedule to this Act;

(j) "tax" means the mineral bearing land tax leviable under section 3.

Levy of tax on mineral bearing land.

3. There shall be levied a tax called the mineral bearing land tax on the land bearing any mineral specified in the Schedule at such rates as specified therein.

Assessment, collection and payment of tax.

4. (1) The tax shall be assessed, levied and collected in such manner as may be prescribed, by such authority not below the rank of Assistant Director of Geology and Mining of the district concerned, as may be notified by the Government in the *Tamil Nadu Government Gazette*.

(2) The holder shall pay the tax specified in the Schedule in advance in such manner as may be prescribed and a receipt therefor shall be issued in such form as may be prescribed. The holder shall submit the receipt of payment of tax to the notified authority before despatch.

(3) The holder shall submit such returns in such form, for such period and in such manner as may be prescribed.

(4) The holder shall maintain such accounts, registers, records and other documents relating to the levy of tax in such form and in such manner as may be prescribed.

Recovery of tax and penalty.

5. (1) If the holder despatches any mineral from the mineral bearing land without payment of tax or has paid less than the tax due, the notified authority shall issue a notice of demand, in such manner as may be prescribed, to the holder for payment of the tax due along with a penalty at the rate of five per cent on the amount of such tax.

(2) The amount of tax and the penalty imposed, if any, if not paid, shall be recovered as arrears of land revenue and the provisions of the Tamil Nadu Revenue Recovery Act, 1864 shall apply for such recovery.

Tamil Nadu Act II of 1864

6. (1) Any person aggrieved by an order passed by the notified authority, may prefer an appeal within thirty days from the date of receipt of such order before the appellate authority appointed by the Government, by notification: Appeal.

Provided that the appellate authority may admit the appeal after the aforesaid period, if it is satisfied that the applicant had sufficient cause for not preferring the appeal within the said period:

Provided further that no appeal shall be entertained by the appellate authority unless it is accompanied with the proof of payment of thirty per cent of the tax due against which the appeal has been preferred.

(2) The appellate authority shall pass such orders as it may deem fit, after affording an opportunity of being heard to the appellant.

7. The Government or any other revisional authority, as may be appointed by the Government by notification, may, *suo-moto* at any time or on an application made by any person aggrieved by an order passed under section 6 within thirty days from the date of receipt of such order, call for and examine the records thereof to satisfy itself as to the correctness or propriety of the order made or decision taken thereon and in any case, it appears to the revisional authority that any such order should be modified, annulled or remitted back for reconsideration, the revisional authority may pass such order as it may deem fit, after affording an opportunity of being heard to the aggrieved person. Revision.

8. Any person who violates any of the provisions of sub-sections (3) and (4) of section 4 and the rules made thereunder shall be imposed with a penalty by the notified authority, as may be prescribed, not exceeding five thousand rupees and where such violation is a continuing one, with further penalty not exceeding five hundred rupees, for every day during which such violation continues: Penalty.

Provided that the penalty so imposed under this section in respect of any violation shall not exceed fifty thousand rupees in the aggregate.

9. The Government may, by notification from time to time, amend the Schedule so as to add, omit any minerals or alter the rate of tax specified therein: Power to amend Schedule.

Provided that the increase of the rate of tax under this section shall not, in aggregate, exceed fifty per cent of the rate of tax specified in the Schedule.

10. (1) The Government may make rules for carrying out the purposes of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner of levy, assessment and collection of tax;

(b) the manner of payment of tax;

(c) the form, period, manner in which returns shall be submitted;

(d) the accounts, registers, records and other documents to be maintained by the holder and the manner in which they shall be maintained;

(e) the form of receipt for payment of the tax;

(f) the manner and form in which the demand notice to be issued under sub-section (1) of section 5;

(g) the quantum of penalty under section 8;

(h) any other matter which is required to be or may be prescribed.

(3) All rules and notifications made under this Act shall be published in the *Tamil Nadu Government Gazette*, and unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(4) Every rule made, notification or order issued under this Act shall, as soon as possible, after it is made or issued, be placed on the table of the Legislative Assembly, and if, before the expiry of the session in which it is so placed or the next session, the Legislative Assembly makes any modification in any such rule, notification or order, or the Legislative Assembly decides that the rule, notification or order should not be made or issued, the rule, notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule, notification or order.

Liability of holder under other laws not to be affected. 11. Nothing contained in this Act shall affect the liability of the holder for payment of any dues under any other law for the time being in force.

Protection of action taken in good faith. 12. No suit, prosecution or other proceedings shall lie against any officer or servant of the Government in respect of any thing done or purported to have been done or intended to be done by such officer or servant in good faith in pursuance of this Act or any rules made thereunder.

Power to remove difficulties. 13. If any difficulty arises in giving effect to this Act, the Government may, by an order published in the *Tamil Nadu Government Gazette*, make such provisions not inconsistent with the provisions of this Act, as appear to them to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

THE SCHEDULE

(See section 3)

RATE OF MINERAL BEARING LAND TAX.

PART-A.

LAND BEARING MAJOR MINERALS.

Serial Number (1)	Name of the Mineral. (2)	Rate of Tax. (in Rupees) (3)	
		per metric tonne.	per cubic metre.
1.	Lignite.	250	-
2.	Limestone.	160	-
3.	Marl.	160	-
4.	Magnesite.	260	-
5.	Graphite.	40	-
6.	Vermiculite.	250	-
7.	Garnet.	1250	-
8.	Ilmenite.	950	-
9.	Rutile.	5500	-
10.	Zircon.	6600	-
11.	Monazite.	250	-
12.	Sillimanite.	7000	-
13.	Leucoxene.	3500	-

PART-B.**LAND BEARING MINOR MINERALS.**

Serial Number (1)	Name of the Mineral. (2)	Rate of Tax. (in Rupees) (3)	
		per metric tonne.	per cubic metre.
1.	Rough Stone.	90	140
2.	Gravel/Earth.	45	85
3.	Colour Granite.	300	800
4.	Black Granite.	420	1300
5.	Pebbles.	150	390
6.	Sand.	-	400
7.	Quartz.	345	-
8.	Feldspar.	200	-
9.	Fireclay.	70	-
10.	Ball Clay.	150	-
11.	Clay.	40	-
12.	Kankar.	160	-
13.	Silica Sand.	240	-
14.	Quartzite.	150	-
15.	Calcite.	160	-
16.	Dunite.	225	-
17.	Dolomite.	165	-

PART-C**LAND BEARING MINERAL OILS.**

Serial Number (1)	Name of the Mineral. (2)	Rate of Tax. (in Rupees) (3)	
		per metric tonne.	per cubic metre.
1.	Crude Oil.	8500	-
2.	Natural Gas.	-	3.5

(By order of the Governor)

S. GEORGE ALEXANDER,
Secretary to Government,
Law Department.